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STATE DOCUMENTS

# MONTANA STATE HIGHWAY COMMISSION

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## GROSS VEHICLE WEIGHT TAX

## LAW AND INSTRUCTIONS

FOR THE  
ADMINISTRATIVE AND COLLECTION  
AGENCIES

CHAPTER 219, SESSIONS LAWS OF 1951

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STATE OF MONTANA HIGHWAY COMMISSION

GROSS VEHICLE TAX DIVISION

HELENA, MONTANA

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INSTRUCTIONS FOR  
GROSS VEHICLE WEIGHT TAX LAW  
as set forth in  
CHAPTER 219, 1951 SESSION LAWS  
EFFECTIVE DATE JANUARY 1, 1952

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This pamphlet assembles the definition of terms, regulations, Attorney General's opinions, explanatory license forms, methods of reporting the collections, disposition of revenue and the number of units taxed (for statistical purposes) and other data deemed necessary to assist the Collection Agencies, the Enforcement Officers and the Administrators of the Gross Vehicle Weight Tax Law. This manual has been approved by the Montana State Highway Commission and reviewed by the Montana State Attorney General's office.

COLLECTING AGENCIES

The County Treasurers shall be the collecting agents for this tax, assisted in the sale of licenses by the Sheriffs of the 56 counties and members of the Montana Highway Patrol. The latter two may sell specified G. V. W. T. Licenses and then remit daily the monies collected, as well as all records, to the County

Treasurers.

Although the law is specific in stating that Sheriffs of the Counties, and the Highway Patrolmen may sell G.V.W. T. licenses, it is requested that the same shall refrain from license sales during business hours of the Treasurer and refer all applicants to the County Treasurers, unless such offices are closed for the transaction of business. When licenses are issued by the Sheriff's office or by a Highway Patrolman, he must daily remit all revenue to the County Treasurer. The County Treasurer shall properly keep a record of such sales and issue a receipt as necessary. This method will eliminate accounting discrepancies and allow the County Treasurer to keep records current.

#### DISPOSITION OF FEES

The County Treasurers will remit 95% of the revenue monthly to the State Treasurer, who shall credit the same to the State Highway Fund. The remaining 5% of the tax shall be deposited to the County General Fund and the same shall be budgeted to the County Treasurers for expenditure in the collection of the G. V. W. T. Law.

#### ENFORCEMENT AGENCY

Section 10 of Chapter 219 states: "It shall be the duty of the Montana State Highway Patrol to enforce the provisions of this Act and each member thereof is to make examinations and inspections of trucks, trailers and semi-trailers, busses or automobiles operating upon the highways in this State, to ascertain whether or not the provisions of this law have been complied with. "

## ADMINISTRATIVE AGENCY

The Montana State Highway Commission shall be the administrative agency for the G. V. W. T. Law. This agency shall provide all County Treasurers with application forms, licenses, etc., and to keep such records that will assist in administration of this Act.

## DEFINITIONS

### 1. "G. V. W. T."

G. V. W. T., as noted herein and where used on forms or licenses, is the abbreviations for Gross Vehicle Weight Tax, Chapter 219 of the 1951 Session Laws.

### 2. "GROSS VEHICLE WEIGHT"

Gross Vehicle Weight is the total unladen vehicle weight plus the load hauled and includes all of the additional attachments, extra axles or other miscellaneous fixtures that may be attached to the vehicle units.

a. Unladen Weight. The unladen weight of a vehicle is the weight of the vehicle equipped and ready for operation on the road including the body, fenders, oil in motor, radiator full of water, with five gallons of gasoline or equivalent weight of other motor fuel; also accessories required by law such as lamps and signals and those special cabinets, boxes and body parts permanently attached to the vehicle, but excluding any load or any machinery or mechanical apparatus (such as wood saws, well-drilling machines, spray apparatus, tow car cranes, grinding equipment, and transit-mix cement equipment, which is not a regular part of a motor vehicle but which may be attached to the body or chassis or connected with the driving mechanism which shall be regarded as a part of the load but not a part of the unladen weight of the vehicle.) Unladen

weight as defined herein shall have no application to or bearing upon any fee under this law, only as combined with the total pay load included.

3. "VEHICLE"

A vehicle is a device in, upon or by which any person or property is or may be propelled, moved or drawn upon a highway, excepting a device moved by human power or used exclusively upon stationary rails or tracks.

4. "MOTOR VEHICLE"

A motor vehicle is a vehicle which is self-propelled, upon all public highways.

5. "COMMERCIAL VEHICLE"

A commercial vehicle is a vehicle of a type required to be registered hereunder; used or maintained for the transportation of persons for hire, compensation or profit or designed, used or maintained primarily for the transportation of property.

6. "MOTOR TRUCK"

A motor truck is a motor vehicle designed, used or maintained primarily for the transportation of property.

7. "NEW PASSENGER MOTOR VEHICLE"

The term will apply to all models purchased within or out of the State of Montana and which have not been assessed or subject to assessment prior to January 1 of any year, and will include all previous year unused cars which have not been registered, or shown on the dealers' inventory of December 31 of any year. (See Attorney General's Opinion No. 70, Volume 23, issued November 19, 1949.)

8. "SEAT"

Seat, as defined herein, is the place at, the space or area, or part of any



space or area on which one person sits, or a space approximately 18 inches in width.

9. "SPECIALLY CONSTRUCTED VEHICLE"

A specially constructed vehicle is a vehicle of a type required to be registered hereunder not originally constructed under a distinctive name, make, model or type by a generally recognized manufacturer of vehicles.

10. "RECONSTRUCTED VEHICLE"

A reconstructed vehicle is a vehicle of a type required to be registered hereunder materially altered from its original construction by the removal, addition or substitution of essential parts, new or used.

11. "FOREIGN VEHICLE"

A foreign vehicle is a vehicle of a type required to be registered hereunder brought into this State from another State, Territory or County other than in the ordinary course of business, by or through a manufacturer or dealer, or any person, firm, or corporation, and not registered in this State.

12. "ESSENTIAL PARTS"

Essential parts are all integral and body parts of a vehicle of a type required to be registered hereunder, the removal, alteration or substitution of which would tend to conceal the identity of the vehicle or substantially alter its appearance.

13. "SPECIAL MOBILE EQUIPMENT"

Special mobile equipment is a vehicle, not self-propelled, not designed or used primarily for the transportation of persons or property, and only incidentally operated or moved over a highway, including farm tractors, road construction or maintenance machinery, ditch-digging apparatus, concrete mixers, etc.

14. "TRUCK TRACTOR", "FARM TRACTOR", AND "ROAD TRACTOR"

a. A truck tractor is a motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

b. A farm tractor is a motor vehicle designed and used primarily as a farm implement for drawing plows, mowing machines, and other implements of husbandry.

c. A road tractor is a motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of the weight of a vehicle or load so drawn.

15. "TOW CAR"

A tow car is a motor vehicle which has been altered or designed and equipped for and exclusively used in the business of towing or is otherwise exclusively used to render assistance to other vehicles.

a. Wrecker. A wrecker is defined as a device used for construction purposes and in this Act shall not refer to motor vehicles classified or defined as tow cars.

16. "TRAILER"

A trailer is every vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

17. "FARM WAGON"

A farm wagon is a vehicle without active power designed for carrying property solely upon farm lands and not to be used for the transportation of property upon any highway within the State.

18. "SEMI-TRAILER"

A semi-trailer is every vehicle without active power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and part of its load rests on or is carried by another vehicle.

19. "TRAILER COACH", OR "HOUSE TRAILER"

A trailer coach or a house trailer is a vehicle without motive power designed for human habitation and for carrying persons and property on its own structure and for being drawn by a motor vehicle.

20. "POLE OR PIPE TRAILER"

A pole or pipe trailer is a vehicle without motive power having one or more axles and two or more wheels, used in connection with a motor vehicle solely for the purpose of transporting poles, timbers, pipe or structural material and connected with the towing vehicle both by chain, rope, cable or drawbar, and by the load without any part of the weight of said dolly resting upon the towing vehicle.

21. "SCHOOL BUS"

A school bus is defined as a motor vehicle regularly used for the transportation of pupils to and from school or to and from school activities and owned either by any school district or by any person, firm, association, partnership, or corporation.

22. "TRIP"

A trip as defined in this Act means a journey, or going from one place to another with termini extending from a point of beginning to a specified destination and return over the same or a described route suited to the amount of fees paid for the extended mileage, and shall be the total number of miles traveled in the State of Montana.

23. "AXLE"

An axle is a structure or portion of a structure consisting of one or more shafts, spindles or bearings in the same vertical transverse plane by means of which, in conjunction with wheels mounted on said shafts, spindles, or bearings, a portion of the weight of a vehicle and its load, if any, is continuously transmitted to the roadway when the vehicle is in motion.

24. "PNEUMATIC TIRE"

A pneumatic tire is a tire inflated or capable of inflation with compressed air.

25. "SOLID TIRE"

A solid tire is a tire of rubber or other resilient material which does not depend upon compressed air for the support of the load.

26. "METAL TIRE"

A metal tire is a tire the surface of which in contact with the highway is wholly or partly of metal or other hard non-resilient material.

27. "TRANSFeree"

A transferee is a person who has acquired the sole ownership of or an equity in a vehicle of a type required to be registered hereunder.

28. "PERSON"

Person includes a natural person, firm, co-partnership, association or corporation.

29. "OWNER"

Owner is a person having all the incidents of ownership, including the legal title of a vehicle whether or not such person lends, rents or pledges such vehicle; the person entitled to the possession of a vehicle as the purchaser under a conditional sale contract; the mortgagor of a vehicle; or the State, or any



County, City, district or political sub-division of the State, when entitled to the possession and use of a vehicle under a lease, lease-sale, or rental-purchase agreement for a period of 12 months.

30. "REGISTERED OWNER"

Registered owner is a person registered by the Registrar of Motor Vehicles as the owner of a vehicle.

31. "DRIVER"

Driver is a person who drives or is in actual physical control of a vehicle.

32. "OPERATOR"

Operator is a person other than a chauffeur, who drives or is in actual physical control of a motor vehicle upon a highway.

33. "CHAUFFEUR"

Chauffeur is a person who is employed by another for the principal purpose of driving a motor vehicle on the highways and receives compensation therefor.

34. "STREET" OR "HIGHWAY"

Street or highway is a way or place, of whatever nature, publicly maintained and open to the use of the public for purposes of vehicular travel.

35. "ROADWAY"

Roadway is that portion of a public highway improved, designed or ordinarily used for vehicular travel.

36. "DEPARTMENT"

Department, as referred to herein, is the Montana State Highway Department.

37. "COMMISSION"

Commission, as referred to herein, is the Montana State Highway Com-

mission.

38. "DEALER"

The term dealer shall mean and include any person, firm, or corporation engaged in whole or in part in the business of buying, selling, repairing and reconditioning either new or used motor vehicles or both.

39. "MANUFACTURER"

Manufacturer shall include any person, firm, corporation, or association engaged in the manufacture of any motor vehicles, trailers, or semi-trailers as a regular business.

ADMINISTRATIVE PRACTICES

40. FEES

In accordance with Chapter 219, Session Laws of 1951, the fees as set forth shall be paid on all trucks, truck tractors, trailers, semi-trailers, busses, auto stages and passenger cars as required to be registered in Montana under the various laws.

a. Resident house trailers are subject to the payment of the Gross Vehicle Weight Tax.

41. SEASONAL LOAD LIMITS as set by the Montana State Highway Commission will be in effect and have priority over the G. V. W. T. Law load limits, when such limits are established by the Commission in conjunction to seasonal operations as required to prevent deterioration of the public highway system.

a. Overweight Permits. Permits for excess weights as provided for in Section 32-1127, R. C. M. 1947, shall not be issued unless or until the applicant for such overweight permit has paid the maximum fees provided for in schedules I and II, as the case may be, and as set forth in Chapter 219, Ses-

42. STATION WAGONS OR SUBURBANS

a. Station Wagons or Suburbans are not to be registered as motor trucks unless such vehicles are used primarily for the transportation of commodities, merchandise, produce, freight or animals. If the owner of a station wagon seeks to register such a vehicle as a motor truck, he should be required to make an affidavit that the vehicle shall be primarily used for the transportation of the above-named items. (See Attorney General's Opinion No. 126, Volume 23, issued September 5, 1950.)

43. G. V. W. T. TRUCK REFERENCE DATA

It is recommended that all County Treasurers and County Assessors write and have their names placed on the list of the National Automobile Dealers Association for their official truck reference manual, with the following address: National Automobile Dealers Association Used Car Guide Company, 1026 17th Street N. W., Washington 6, D. C.

44. 42,000 POUND LOADING

The maximum fee for single units (truck, truck-tractor, trailer or semi-trailer) will be the fee for "Under 42,000 Pounds" as set forth under Schedules I and II of Chapter 219, Session Laws 1951, regardless of the possibility for any of the vehicles mentioned to carry a load in excess of 42,000 pounds and still be within the legal axle limits established under Section 32-1123, R. C. M. 1947.

Permissible loads for the units above-mentioned will be governed by the provisions set forth in subdivisions 5 (a) and 5 (b) of Section 32-1123, R. C. M. 1947, which reads as follows:

"Section 32-1123. Standards of Maximum Dimensions, Weights, Speeds,

etc.

#### 5. Permissible Loads.

(a) No axle shall carry a load in excess of 18000 lbs. An axle load shall be defined as the total load transmitted to the road by all wheels whose centers may be included between two parallel transverse vertical planes 40 inches apart, extending across the full width of the vehicle.

(b) No group of axles shall carry a load in pounds in excess of the value given in the following table corresponding to the distance in feet between the extreme axles of the group measured longitudinally to the nearest foot. "

Strict enforcement of the above provisions will be made in accordance with Section 32-1126, R. C. M , 1947, which authorizes weighing of a vehicle if the load is in violation of Subsection 5 (a) and 5 (b) of Section 32-1123, R. C. M. 1947.

(Excerpt for reference purposes only)

(1) WIDTH. No vehicle, unladen or with load, shall have a total outside width in excess of 96 inches.

(2) HEIGHT. No vehicle, unladen or with load, shall exceed a height of 13 feet 6 inches.

(3) LENGTH. (a) No single truck, unladen or with load, shall have an overall length, inclusive of front and rear bumpers, in excess of 35 feet.

(b) No single bus, unladen or with load, shall have an overall length, inclusive of front and rear bumpers, in excess of 40 feet.

(c) No combination of truck-tractor and semi-trailer, unladen or with load, shall have an overall length, inclusive of front and rear bumpers in excess of 60 feet.

(d) No other combination of vehicles shall consist of more than two units, and no such combination of vehicles, unladen or with load, shall have an overall length, inclusive of front and rear bumpers, in excess of 60 feet.

(5) PERMISSIBLE LOADS. (a) No axle shall carry a load in excess of 18,000 lbs. An axle load shall be defined as the total load transmitted to the road by all wheels whose centers may be included between two parallel transverse vertical planes 40 inches apart, extending across the full width of the vehicle.

Distance in feet between the ex- tremes of any group of axles	Maximum load in pounds carried on any group of axles	Distance in feet between the ex- tremes of any group of axles	Maximum load in pounds carried on any group of axles
4	32,000	31	53,490
5	32,000	32	54,330
6	32,000	33	55,160
7	32,000	34	55,980
8	32,610	35	56,800
9	33,580	36	57,610
10	34,550	37	58,420
11	35,510	38	59,220
12	36,470	39	60,010
13	37,420	40	60,800
14	38,360	41	61,580
15	39,300	42	62,360
16	40,230	43	63,130
17	41,160	44	63,890
18	42,080	45	64,650
19	42,990	46	65,400
20	43,900	47	66,150
21	44,800	48	66,890
22	45,700	49	67,620
23	46,590	50	68,350
24	47,470	51	69,070
25	48,350	52	69,790
26	49,220	53	70,500
27	50,090	54	71,200
28	50,950	55	71,900
29	51,800	56	72,590
30	52,650	57	73,280



**FULL YEAR TRUCK OR TRUCK TRACTOR FEES**

	(1) ONE YEAR TRUCK FEE	EXCLUSIVE FARM VEHICLES  20% OF THE REGULAR FEE	TRUCKS USED FOR HAULING LOGS, POLES LIVESTOCK OR LOW-BOY TRAILERS  60% OF THE REGULAR FEE
Up to 6,000 lbs.	\$ 6.00	\$ 1.20	\$ 3.60
6,001 lbs. and less than 8,000 lbs.	12.00	2.40	7.20
8,001 lbs. and less than 10,000 lbs.	14.00	2.80	8.40
10,001 lbs. and less than 12,000 lbs.	16.00	3.20	9.60
12,001 lbs. and less than 14,000 lbs.	18.00	3.60	10.80
14,001 lbs. and less than 16,000 lbs.	22.00	4.40	13.20
16,001 lbs. and less than 18,000 lbs.	30.00	6.00	18.00
18,001 lbs. and less than 20,000 lbs.	40.00	8.00	24.00
20,001 lbs. and less than 22,000 lbs.	50.00	10.00	30.00
22,001 lbs. and less than 24,000 lbs.	75.00	15.00	45.00
24,001 lbs. and less than 26,000 lbs.	95.00	19.00	57.00
26,001 lbs. and less than 28,000 lbs.	115.00	23.00	69.00
28,001 lbs. and less than 30,000 lbs.	140.00	28.00	84.00
30,001 lbs. and less than 32,000 lbs.	170.00	34.00	102.00
32,001 lbs. and less than 34,000 lbs.	200.00	40.00	120.00
34,001 lbs. and less than 36,000 lbs.	230.00	46.00	138.00
36,001 lbs. and less than 38,000 lbs.	260.00	52.00	156.00
38,001 lbs. and less than 40,000 lbs.	290.00	58.00	174.00
40,001 lbs. and less than 42,000 lbs.	320.00	64.00	192.00

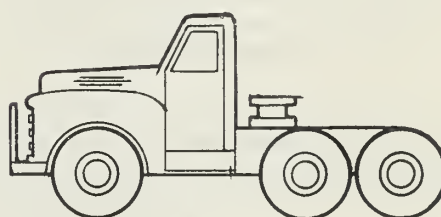
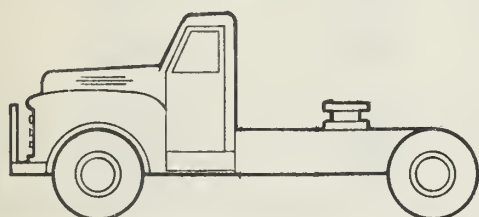
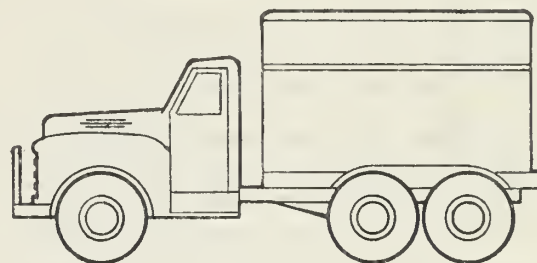
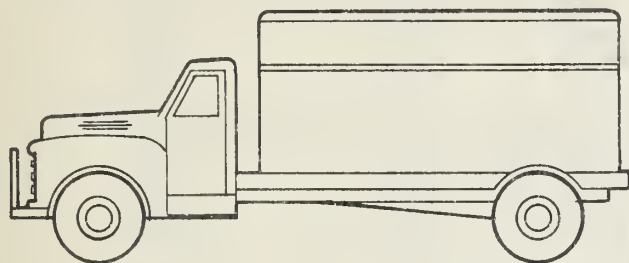
**$\frac{1}{2}$  YEAR TRUCK OR TRUCK TRACTOR FEES**

Up to 6,000 lbs.	\$ 3.00	\$ 0.60	\$ 1.80
6,001 lbs. and less than 8,000 lbs.	6.00	1.20	3.60
8,001 lbs. and less than 10,000 lbs.	7.00	1.40	4.20
10,001 lbs. and less than 12,000 lbs.	8.00	1.60	4.80
12,001 lbs. and less than 14,000 lbs.	9.00	1.80	5.40
14,001 lbs. and less than 16,000 lbs.	11.00	2.20	6.60
16,001 lbs. and less than 18,000 lbs.	15.00	3.00	9.00
18,001 lbs. and less than 20,000 lbs.	20.00	4.00	12.00
20,001 lbs. and less than 22,000 lbs.	25.00	5.00	15.00
22,001 lbs. and less than 24,000 lbs.	37.50	7.50	22.50
24,001 lbs. and less than 26,000 lbs.	47.50	9.50	28.50
26,001 lbs. and less than 28,000 lbs.	57.50	11.50	34.50
28,001 lbs. and less than 30,000 lbs.	70.00	14.00	42.00
30,001 lbs. and less than 32,000 lbs.	85.00	17.00	51.00
32,001 lbs. and less than 34,000 lbs.	100.00	20.00	60.00
34,001 lbs. and less than 36,000 lbs.	115.00	23.00	69.00
36,001 lbs. and less than 38,000 lbs.	130.00	26.00	78.00
38,001 lbs. and less than 40,000 lbs.	145.00	29.00	87.00
40,001 lbs. and less than 42,000 lbs.	160.00	32.00	96.00

NOTE: 1. TRUCK FEES SHALL INCLUDE TRUCKS OWNED AND OPERATED BY COOPERATIVE ASSOCIATIONS OR COOPERATIVE MARKETING ASSOCIATIONS.

2. MOTOR VEHICLES WHICH ARE REGULARLY USED TO HAUL FREIGHT AND PASSENGERS SHALL BE TAXED UPON THE BASIS OF THE GROSS WEIGHT SCHEDULE ABOVE.

TRUCK TABLE SHOWING RECOMMENDED G.V.W. FOR TAX PURPOSES



(2) TWO AXLE TRUCK OR TRACTOR

(3) THREE AXLE TRUCK OR TRACTOR

Maximum size and weight statutory limits controlled by legal axle weight of 18,000# per axle.

Distance in feet between first and last axle.

Max. legal G.V.W. allowed.

Recommended G.V.W. for Tax Purposes

Maximum recommended for G.V.W. Tax purposes.

28,000# based on allowance of 10,000# on front axle and 18,000# on rear axle.

Rev. Jan. 15, 1952

Over 18 feet controlled by max. GVW 42,000#

18'  
17  
16  
15  
14  
13  
12  
11  
10

42,080  
41,160  
40,230  
39,300  
38,360  
37,420  
36,470  
35,510  
34,550

Under 42,000  
" 42,000  
" 40,000  
" 40,000  
" 38,000  
" 38,000  
" 36,000  
" 36,000  
" 34,000

**FULL YEAR TRAILER OR SEMI-TRAILER FEES**

	(1) ONE YEAR TRAILER OR SEMI-TRAILER FEE	EXCLUSIVE FARM TRAILER OR SEMI-TRAILER  20% OF THE REGULAR FEE	TRAILER OR SEMI- TRAILER USED FOR HAULING LOGS, POLES, LIVESTOCK OR LOW-BOY TRAILERS 60% OF THE REG. FEE
Up to 6,000 lbs.	\$ 4.50	\$ 0.90	\$ 2.70
6,001 lbs. and less than 8,000 lbs.	9.00	1.80	5.40
8,001 lbs. and less than 10,000 lbs.	10.50	2.10	6.30
10,001 lbs. and less than 12,000 lbs.	12.00	2.40	7.20
12,001 lbs. and less than 14,000 lbs.	13.50	2.70	8.10
14,001 lbs. and less than 16,000 lbs.	16.50	3.30	9.90
16,001 lbs. and less than 18,000 lbs.	22.50	4.50	13.50
18,001 lbs. and less than 20,000 lbs.	30.00	6.00	18.00
20,001 lbs. and less than 22,000 lbs.	37.50	7.50	22.50
22,001 lbs. and less than 24,000 lbs.	56.25	11.25	33.75
24,001 lbs. and less than 26,000 lbs.	71.25	14.25	42.75
26,001 lbs. and less than 28,000 lbs.	86.25	17.25	51.75
28,001 lbs. and less than 30,000 lbs.	105.00	21.00	63.00
30,001 lbs. and less than 32,000 lbs.	127.50	25.50	76.50
32,001 lbs. and less than 34,000 lbs.	150.00	30.00	90.00
34,001 lbs. and less than 36,000 lbs.	172.50	34.50	103.50
36,001 lbs. and less than 38,000 lbs.	195.00	39.00	117.00
38,001 lbs. and less than 40,000 lbs.	217.50	43.50	130.50
40,001 lbs. and less than 42,000 lbs.	240.00	48.00	144.00

**$\frac{1}{2}$  YEAR TRAILER OR SEMI-TRAILER FEES**

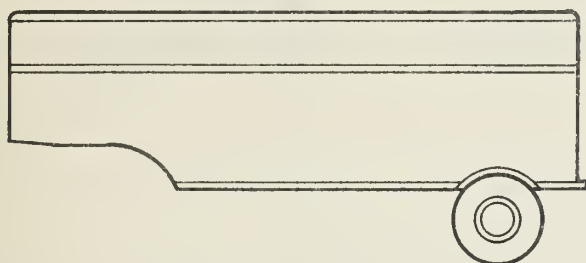
Up to 6,000 lbs.	2.25	0.45	1.35
6,001 lbs. and less than 8,000 lbs.	4.50	0.90	2.70
8,001 lbs. and less than 10,000 lbs.	5.25	1.05	3.15
10,001 lbs. and less than 12,000 lbs.	6.00	1.20	3.60
12,001 lbs. and less than 14,000 lbs.	6.75	1.35	4.05
14,001 lbs. and less than 16,000 lbs.	8.25	1.65	4.95
16,001 lbs. and less than 18,000 lbs.	11.25	2.25	6.75
18,001 lbs. and less than 20,000 lbs.	15.00	3.00	9.00
20,001 lbs. and less than 22,000 lbs.	18.75	3.75	11.25
22,001 lbs. and less than 24,000 lbs.	28.13	5.63	16.88
24,001 lbs. and less than 26,000 lbs.	35.63	7.13	21.38
26,001 lbs. and less than 28,000 lbs.	43.13	8.63	25.88
28,001 lbs. and less than 30,000 lbs.	52.50	10.50	31.50
30,001 lbs. and less than 32,000 lbs.	63.75	12.75	38.25
32,001 lbs. and less than 34,000 lbs.	75.00	15.00	45.00
34,001 lbs. and less than 36,000 lbs.	86.25	17.25	51.75
36,001 lbs. and less than 38,000 lbs.	97.50	19.50	58.50
38,001 lbs. and less than 40,000 lbs.	108.75	21.75	65.25
40,001 lbs. and less than 42,000 lbs.	120.00	24.00	72.00

NOTE: 1. THE ABOVE TRAILER FEES SHALL APPLY TO ALL ONE, TWO OR THREE AXLE UNITS AND SHALL INCLUDE BOAT TRAILERS, ONE WHEEL TRAILERS, AND ALL UTILITY, FARM, CAMP, COMMERCIAL, SEMI, AND FULL, POLE, LOG, LIVESTOCK, LOW-BOY AND OR ANY OTHER SUCH DEVICE THAT SHALL BE CLASSIFIED OR DEFINED AS A TRAILER. THE LAW PROVIDES NO EXEMPTION OF ANY TYPE OF TRAILER.



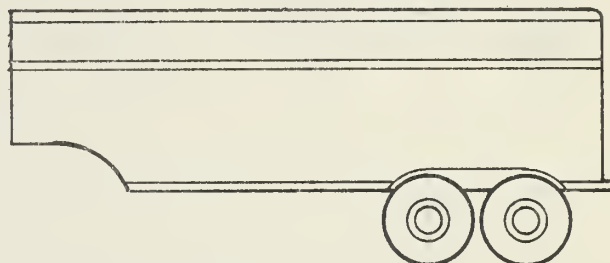
# TRAILER TABLE SHOWING RECOMMENDED G.V.W. FOR TAX PURPOSES

(1) ONE AXLE TRAILER



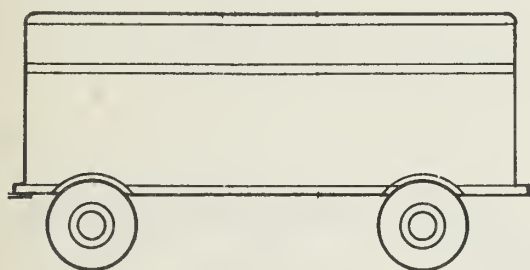
18,000# Max.  
Controlled by legal axle loads  
RECOMMENDED G.V.W. UNDER 18,000# FOR  
TAX PURPOSES

(1) SINGLE TANDEM-AXLE TRAILER

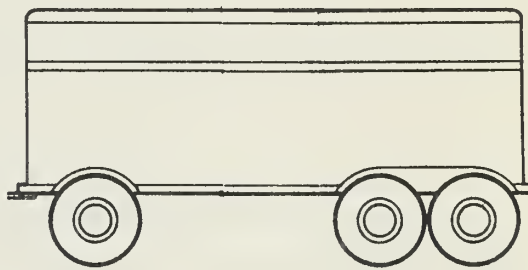


32,000# Max.  
Controlled by legal axle loads  
RECOMMENDED G.V.W. UNDER 32,000# FOR  
TAX PURPOSES

(2) AXLE TRAILER



(3) THREE AXLE TRAILER

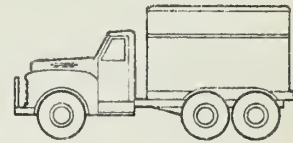
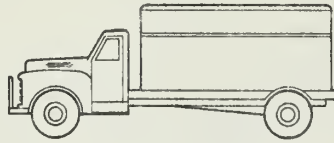
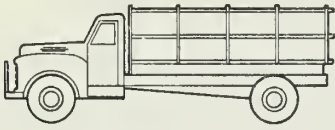


(2) AXLE TRAILER

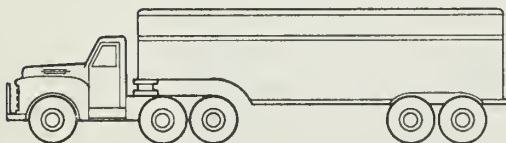
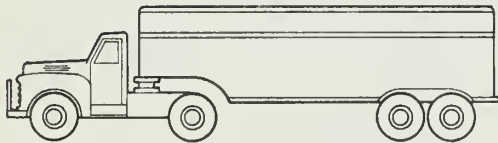
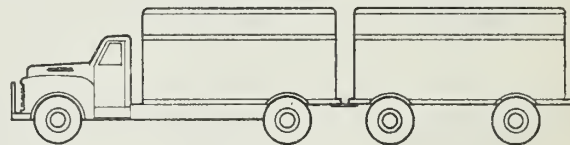
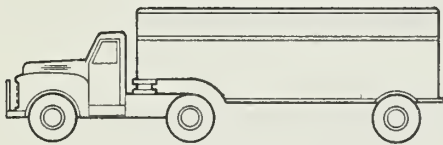
(3) THREE AXLE TRAILER

Distance in feet between first and last axle.	Max. legal G.V.W. allowed.	Recommended G.V.W. for Tax Purposes	Distance in feet between first and last axle.	Max. legal G.V.W. allowed.	Recommended G.V.W. for Tax Purposes
Over 12 feet controlled by legal axle loads			Over 18 feet controlled by max. GVW 42,000#		
12'	36,470	Under 36,000	18'	42,080	Under 42,000
11	35,510	" 36,000	17	41,160	" 42,000
10	34,550	" 34,000	16	40,230	" 40,000
9	33,580	" 34,000	15	39,300	" 40,000
8	32,610	" 32,000	14	38,360	" 38,000
7 & under	32,000	" 32,000	13	37,420	" 38,000
			12	36,470	" 36,000
			11	35,510	" 36,000
			10	34,550	" 34,000

MOTOR VEHICLE TYPE REFERENCE



SINGLE TRUCK UNITS



TRUCK-TRACTOR & SEMI-TRAILER  
COMBINATIONS

TRUCK & FULL-TRAILER  
COMBINATIONS

49. \$5.00 SPECIAL LICENSE FEES

That in lieu of the additional fee provided in this Act, there shall be collected a fee of five dollars (\$5.00) on any motor truck, truck tractor, trailer or semi-trailer used only for the purpose of transporting any air compressor, rock crusher, conveyor, hoist, wrecker, donkey engine, cook house, tool house or bunkhouse, attached to or made a part of such motor truck, trailer or semi-trailer. (NOTE: For "Wrecker", see Definitions for "Wrecker" and for "Tow Car.")

50. BUSSES OR AUTO STAGES (PASSENGER ONLY)

Busses or auto stages (passenger only) shall pay seven dollars (\$7.00) annually per seat exclusive of the first seven (7) seats and the operator.

51. SCHOOL BUSSES

School busses are exempt from the G.V.W.T. unless operating in charter service.

52. CHARTER SERVICE.

Charter service will be considered applicable to all busses operating on a for hire basis with the exception of school busses used exclusively for the transportation of school children on specified routes covered by bona fide contracts. Transportation of school children for extra curricular activities will be considered charter service unless such activities and trips are specially covered in the contract with the school board or district. In no case will charter service be applicable where travel does not exceed a fifteen (15) mile radius from incorporated cities or towns.

53. ITINERANT (SINGLE) TRIP PERMITS

Any vehicle or combination of vehicles over six thousand pounds (6,000

lbs.) gross vehicle weight, shall pay upon each entrance into the State of Montana, the sum of:

(1) \$ 5.00 for each trip of 400 miles or less,

(2) \$10.00 for each trip over 400 miles.

Trips shall be confined to the minimum time in days possible to complete the same, otherwise the vehicle will be classed as being engaged in gainful occupation and would therefore be subject to the full fees herein stated and to the registration laws as well.

(NOTE: Such fees shall not apply to any trailer the principal use of which is living quarters, temporary or permanent, provided they are registered in another jurisdiction. )

#### 54. ONE-HALF (1/2) YEAR REGISTRATION

Residents of the State of Montana shall, at the time of application as provided in Section 53-114, R.C.M., 1947, pay the fees herein prescribed and that said residents who make original application for a license after the first day of July of any year shall pay one-half (1/2) of the fees provided only in

A. Item 49 herein - "Special License Fees"

B. Item 50 herein - "Busses or Auto Stages"

C. Item 51 herein - "School Busses"

Itinerant licenses will not be subject to one-half (1/2) year fees.

#### 55. NEW PASSENGER MOTOR VEHICLE SALES TAX

There shall be imposed upon all new passenger motor vehicles for which a license is sought, and which have not been otherwise assessed and not subject to assessment and taxation when the owner applies for his original Montana license, a motor vehicle sales tax as follows:

1-1/2% of the F.O.B. list price for the 1st quarter,



1-1/8% of the F. O. B list price for the 2nd quarter,

3/4 of 1% of the F. O. B list price for the 3rd quarter,

3/8 of 1% of the F. O. B. list price for the 4th quarter.

(NOTE: 1. See Definition for a "New Passenger Motor Vehicle". Page 4 herein.

2. F. O. B. prices will be submitted on separate forms carrying revision of prices at all times.

3. Section 3 of Chapter 219, Session Laws of 1951, sets forth the above new passenger motor vehicle sales tax rates on a graduated scale. Section 4 of Chapter 219, Session Laws of 1951, refers to one-half (1/2) year fees. The one-half (1/2) year fee provided for in Section 4 will therefore not apply to the tax on new passenger motor vehicles as provided for in Section 3. See Attorney General's Opinion No. 55, Volume 24, issued December, 1951.

#### 56. CARS REGISTERED FROM YELLOWSTONE PARK

That in consideration of the right to use the highways of the State of Montana, there shall be imposed upon all new passenger motor vehicles, as defined herein, a sales tax as graduated in Section 3, Chapter 219, Session Laws of 1951, and upon registration by owners residing in Yellowstone Park, the same shall be controlling in the instant situation. (See Attorney General's letter dated March 14, 1950.)

#### 57. TRANSFER OF G. V. W. FEE OR LICENSE

Chapter 219 provides a transfer of the G. V. W. T. fee to a replacement vehicle when the original motor vehicle as defined herein is completely destroyed from any cause. If a gross vehicle weight license only has been issued, this license also may be assigned by voiding the original decal in the records and then issuing a new number, see Form G. V. W. T. No. 5. All de-

cals must be accounted for and a regular fee will be charged against the loss of any such decals. No transfer is permitted of the registration fees or licenses under this Act. There is no conflict herein with the registration laws in this regard. This does not include trailers or semi-trailers.

## 58 EXEMPTIONS

Motor vehicles operating exclusively for transportation of persons for hire within the limits of incorporated cities or towns and within fifteen (15) miles from such limits shall be exempt from the provisions of this Act, and that motor vehicles brought or driven into Montana by any non-resident, migratory, bona fide, agricultural worker temporarily employed in agricultural work in this State, where said motor vehicles are used exclusively for transportation of agricultural workers shall likewise be exempt, upon filing affidavit (G. V. W. T. Form No. 2) for the same, and they shall receive sticker 2-A or 2-B as required.

- a. County, City, or State vehicles are not required to have exempt decal or sticker.
- b. Itinerant House Trailers shall be issued exempt sticker G. V. W. T. 2-B if they are required to file application for exemption.

## 59. SOLDIERS' AND SAILORS' CIVIL RELIEF ACT TAXATION -- STATE OF MONTANA, POLITICAL SUBDIVISIONS THEREOF -- VETERANS

Excerpt from Opinion No. 42 -- Volume Number 21 -- May 24, 1945

The provisions of the act were established to protect the service men from suffering hardship due to taxation while serving a tour of duty in states other than their legal residence. It has been pointed out that a service man billeted in the State of Montana who has not paid a tax on a motor vehicle within the State of his legal residence would be subject to pay such tax at the time application

for a motor vehicle license was made in this state of Montana. However, if the service man has an automobile on which he has paid a tax without the state, verified by license plates or other evidence, the vehicle would not be subject to new passenger motor vehicle tax fees in Montana.

60. RECIPROCITY shall be granted notwithstanding anything to the contrary herein, in accordance with Section 53-129 of the R. C. M. 1947, and amendments thereto.

a. All units operating under reciprocity for registration and licensing purposes only, shall now immediately upon entering the State obtain a G. V. W. T. license, Form No. 5 or 5-A. The County Treasurer shall issue a tax receipt to the applicant as proof of payment of the G. V. W. T. or an exempt sticker as required for trucks or trailers, Form G. V. W. T. No. 2-A or 2-B.

b. Note. In such cases of licensing when units are not reciprocal, decals used for licensing issued by the Registrar will not be used, as they will not be valid and will furthermore tend to distort the records of the Registrar of Motor Vehicles.

c. The County Treasurer shall henceforth submit these applications to the State agencies as noted on the application and report the record sale of all such decals.

#### 61. PENALTIES

Section 9 of the tax law states that any owner or operator of a truck trailer or semi-trailer, bus, or automobile who violates any provision of this Act shall, upon conviction thereof, be deemed guilty of a misdemeanor and punished by a fine of not more than three hundred dollars (\$300.00) or by a sentence of not more than sixty (60) days in the county jail or both. Whenever the gross laden weight of any truck, trailer, or semi-trailer operated upon any highway

in the State exceeds the gross maximum weight marked upon such vehicle pursuant to Section 14 hereof, the operator thereof shall be required to forthwith unload all cargo in excess of the gross maximum weight for which such vehicle is taxed; and such excess cargo shall not be reloaded until payment shall have been made to the nearest County Treasurer of the amount of the deficiency in the fee provided for in Section 1 hereof, based upon the gross weight of such vehicle immediately before the unloading of such excess cargo, provided it does not exceed the legal axle weight.

a. PERISHABLE COMMODITIES

Haulers of perishable commodities shall solely be responsible for the same, if and when the operator is caught or detained for overloading and is forced to unload the vehicles which are in conflict with the law, while he obtains a license for the same.

b. PATROL SUMMONS

Summons shall be issued by the Highway Patrol on the regular forms used by this enforcement agency. Detailed records of the G.V.W.T. violations shall be kept by the Patrol and reported on a monthly basis to the Commission in a manner to be prescribed by the administrators of the Gross Vehicle Weight Tax.

62. MARKINGS

Each truck, trailer, semi-trailer or bus shall have permanently marked in clearly visible letters and numbers at least two inches in height on either side of said vehicle, the maximum gross weight or seating capacity for which said vehicle is taxed under this Act. Any such vehicle registered and taxed as a farm, logging or livestock vehicle shall have in addition thereto, and equally visible, the words "Farm Vehicle", "Logging Vehicle", or "Livestock Vehicle". A County Treasurer or other issuing agents of the G.V.W.T. shall call attention



of the applicant to this detail at the time of registration or upon the issuance of licenses as required by this Act.

63. METHOD OF REPORTING

It will be necessary for County Treasurers to report all revenue by the 15TH DAY OF THE MONTH FOLLOWING COLLECTIONS for each category of fees outlined on the monthly reports for each county. The amount of tax transmitted to the State Treasurer will be reported in a lump sum on the last line of the regular Treasurer's report along with a copy of the breakdown detailed report attached herein. G. V. W. T. Form No. 6.

64. REGISTRATION CARDS used by the Registrar of Motor Vehicles, for all vehicles will carry separate spaces on the face of the card to show the G.V.W.T. on trucks, truck tractors, trailers, semi-trailers and sales tax on new passenger cars and the information should be entered thereon.

65. METHODS OF REFUNDING

A county "Affidavit for Refunds of Taxes" shall be issued by the County Clerk in duplicate for signature by the registrant. All refunds of the Gross Vehicle Weight Tax ordered to be paid by the Board of County Commissioners shall be paid by the County Treasurer out of the General Fund of the county or in this case may be withheld from the next month's payment to the State Treasurer and listed as shown on our sample. A copy of the affidavit or claim issued the applicant by the Clerk and Recorder must be submitted to the Department. These affidavits or claims will not be issued by the Montana Highway Commission. Such authority for refunds is set forth in Section 84-4176 of the R. C. M. of 1947, as amended by Section 1, Chapter 71, 1951 Session Laws.

66. PROTESTED PAYMENTS are requested by this department to be listed and to be withheld from the totals until such time as these taxes are cleared

and transferred to the Highway Fund, then they will be entered in the respective columns for "Number of Units" and "Amount of Fees", and showing the number of protested units added in each category.

## 67. LICENSES

All vehicles operating within the State must display a license plate, decal or a sticker issued either by the Registrar of Motor Vehicles, or by the Montana State Highway Commission through the County Treasurer.

a. Non-resident motor vehicle operators shall, immediately upon their arrival in the State of Montana, contact the nearest State Highway Patrolman, Sheriff's office, or the County Treasurer and make application and obtain a license and pay the fee as required in this Act for permission to operate upon the highways.

b. The following licenses and affidavits listed (with samples as shown) are necessary to operate vehicles in the State of Montana:

1. Registration license or decal issued by the Registrar of Motor Vehicles through the County Treasurers.

2. Montana State Highway Commission itinerant application permit GVWT Form No. 1 and itinerant stickers GVWT Forms No. 1-A and 1-B. Form No. 1 shall be a gummed sticker for application on the upper right hand corner of the windshield of all trucks. Form No. 1-B will be a gummed back sticker to be used for trailers only. The sticker numbers issued must conform to the permit number as shown on the application form.

3. Montana State Highway Commission affidavit of Exemption is GVWT Form No. 2, with GVWT Forms No. 2-A and 2-B. Form No. 2 is self-explanatory. Form 2-A will be a gummed face sticker to be placed in the upper right hand corner of the windshield. The identification of officers and title and license

numbers, etc. , will be filled in on the back of GVWT Form 2-A. GVWT Form 2-B shall be a gummed back decal to be used for trailers only. This decal must also be placed on the driver's side on the front of all trailers. The exempt permit number must be identical to the numbers on the affidavit of exemption as issued.

4. The Montana State Highway Commission Change of Weight permit GVWT Form No. 3 must be completely filled in and the form is self-explanatory.

5. Montana State Highway Commission GVWT Form No. 4 is affidavit showing Proof of Transfer of the GVWT fee or license. This form as noted, is to be used for motor vehicles only. Trailers and semi-trailers are not included in the law and there are no provisions for the transfer of fees or licenses on these units.

6. Montana State Highway Commission GVWT Form No. 5 and 5-A will be decals. Form No. 5 will be gummed on the front face and pasted on the upper right hand corner of the windshield. This form will be used and issued to trucks as necessary. Form No. 5-A will be gummed on the back face and posted in the front of trailers on the driver's side. All information must be filled out on the decal and the number must be identical with the number shown on the application. These decals are to be issued only when the license and decal issued by the Registrar of Motor Vehicles are not used; namely, the issuance of these decals for units operated from such states that do not have reciprocity with Montana or in lieu of itinerant fee permits.

7. Montana State Highway Commission GVWT monthly Gross Vehicle Tax report Form No. 6 is self-explanatory.

All permits and affidavits must be completely filled in to be valid. Distribution of permits must be made by the County Treasurer as prescribed on the

various Forms for administrative purposes.

All permits shall be issued by the State Highway Commission to the County Treasurers, who, in turn, shall assign permit numbers to the Sheriff's office and the Highway Patrol. Permits must be issued in numerical order and must agree with license or sticker numbers shown on the application.

All stickers, licenses, or decals must be accounted for and the remainder returned to the State Highway Commission at the end of each calendar year. County Treasurers shall be responsible for all unaccounted licenses or decals.



This Is Your Receipt, Carry in Vehicle at All Times — It Must Accompany Truck or Trailer Issued For

## MONTANA ITINERANT SINGLE TRIP PERMIT

VALIDATED BY  
STATE HIGHWAY COMMISSION — HELENA, MONTANA

(Permission is hereby granted to cover the movement of a vehicle or combination of vehicles and loads in excess of 6,000 lbs. gross vehicle weight for one single trip as specified for each entrance into the state of Montana, as set forth in Sec. 2, Chapter 219, S. L. of 1951.)

Vehicle \_\_\_\_\_  
 Make of \_\_\_\_\_ or \_\_\_\_\_  
 Combination \_\_\_\_\_  
 Describe Units \_\_\_\_\_  
 Last registered at City of \_\_\_\_\_ State of \_\_\_\_\_  
 Entering State of Montana for the \_\_\_\_\_ trip.  
 No. \_\_\_\_\_

UNIT	LICENSE NO.	YEAR	MAX. G. V. W.	MAX. OVERALL LENGTH	No. Seats
TRUCK <input type="checkbox"/>			,000 Lbs.		
TRACTOR <input type="checkbox"/>			,000 "		
TRAILER <input type="checkbox"/>			,000 "		
SEMI-TRAILER <input type="checkbox"/>			,000 "		
BUS ( )					
Type					

(NOTE: Single trip permits for vehicles must not exceed the legal provisions as set forth in Sec. 32-1123, R.C.M. 1947, and must be in accordance with Chapter 219, S. L. of 1951, with the exception of trailers, the principal use of which is living quarters, temporary or permanent.)

Trip mileage is { 400 miles or less ☐  
 over 400 miles ☐ Amt. Fee { \$ 5.00 ☐  
 \$10.00 ☐

Date issued \_\_\_\_\_ Expected stay \_\_\_\_\_ Hauling from \_\_\_\_\_  
 Day Month Year Days  
 To \_\_\_\_\_  
 Name—Point of Entry \_\_\_\_\_

Via route No. \_\_\_\_\_  
 U. S., State or County No. \_\_\_\_\_

Kind of load hauled \_\_\_\_\_

Permit No. Must Agree With  
 Sticker No.

Signature of Owner \_\_\_\_\_  
 or \_\_\_\_\_  
 Operator \_\_\_\_\_  
 Street \_\_\_\_\_  
 City of \_\_\_\_\_ State of \_\_\_\_\_

TRUCK		
TRAILER		
Co. No.	Permit No.	

Permits must be issued in numerical order for each County. Treasurer to issue receipt to Sheriff and Patrolmen on daily remittance of fees.

Issued By \_\_\_\_\_  
 Official Title \_\_\_\_\_  
 City of \_\_\_\_\_ County of \_\_\_\_\_

One copy to the Applicant; one to the State Highway Commission, Planning Survey; one copy retained by the County Treasurer.

POST STICKER ON WINDSHIELD DURING TRIP	
MONTANA	
GROSS VEHICLE WEIGHT TAX	
ITINERANT TRIP LICENSE NUMBER	-7736
VALIDATED BY	
STATE HIGHWAY COMMISSION-HELENA, MONT.	
TRUCK LICENSE NO. _____	
400 MILES OR LESS <input type="checkbox"/>	
OVER 400 MILES <input type="checkbox"/>	
DATE ISSUED _____	EXPIRATION DATE _____
ISSUED BY _____	
OFFICIAL TITLE _____	
G.V.W.T. FORM NO. 1-A	

POST STICKER ON DRIVERS SIDE ON FRONT OF TRAILER	
MONTANA	
GROSS VEHICLE WEIGHT TAX	
ITINERANT TRIP LICENSE NUMBER	3736
VALIDATED BY	
STATE HIGHWAY COMMISSION-HELENA, MONT.	
TRAILER LICENSE NO. _____	
400 MILES OR LESS <input type="checkbox"/>	
OVER 400 MILES <input type="checkbox"/>	
DATE ISSUED _____	EXPIRATION DATE _____
ISSUED BY _____	
OFFICIAL TITLE _____	
G.V.W.T. FORM 1-B	

This Is Your Receipt, Carry in Vehicle at All Times

# MONTANA

## AFFIDAVIT OF EXEMPTION FROM G. V. W. T.

VALIDATED BY  
STATE HIGHWAY COMMISSION — HELENA, MONTANA

THE UNDERSIGNED BEING DULY SWORN SAYS:

Truck \_\_\_\_\_  
 That Trailer \_\_\_\_\_  
 Other \_\_\_\_\_

Make of Vehicle	Style of Body	No. Seats
Truck _____	_____	Motor No. _____
License No. Trailer _____	Yr. Model _____	Serial No. _____
Other _____	_____	Motor No. _____
Last registered at _____, _____		
City of _____	State of _____	

Claims exemption under Sec. 2 and 12, Chapter 219, S. L. 1951, because it

- ☐ is used exclusively for the transportation of persons for hire within incorporated cities and towns, and within 15 miles from such city limits.
- ☐ is a school bus, and is not engaged in charter service.
- ☐ is used exclusively for the transportation of non-resident agricultural workers temporarily employed in such work.
- ☐ is granted reciprocity on the G. V. W. Tax.

The Termini contracted are \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Describe in Full

Issued this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

**Affidavit No. Must Agree With  
Decal or Sticker No.**

TRUCK		
TRAILER		
OTHER		

Co. No.      Permit No.

**Permits must be issued in numerical order for each county.**

Reg. Owner \_\_\_\_\_  
 Signature of \_\_\_\_\_ or \_\_\_\_\_  
 Operator \_\_\_\_\_

Street Address \_\_\_\_\_

City of \_\_\_\_\_ State of \_\_\_\_\_

Issued By \_\_\_\_\_

Official Title \_\_\_\_\_

City of \_\_\_\_\_ County of \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_\_

Notary Public.

One copy to the State Highway Commission, Planning Survey; one copy to the Applicant; one copy retained by the County Treasurer.

MONTANA  
 1952  
 GROSS VEHICLE WEIGHT TAX  
 EXEMPT PERMIT No. 2000  
 VALIDATED BY  
 STATE HIGHWAY COMMISSION  
 HELENA, MONTANA  
 TRAILER LICENSE No.   
 ISSUED BY   
 OFFICIAL TITLE   
 G.V.W.T. FORM 2-B

MONTANA  
 1952  
 GROSS VEHICLE WEIGHT TAX  
 EXEMPT PERMIT  
 No. 5 000  
 VALIDATED BY  
 STATE HIGHWAY COMMISSION  
 HELENA, MONTANA  
 G.V.W.T. FORM 2-A

*FRONT FACE*

VEHICLE LICENSE No.   
 ISSUED BY   
 OFFICIAL TITLE   
 CITY   
 COUNTY

*BACK FACE*

G.V.W.T. FORM 5  
 MONTANA  
 1952  
 GROSS VEHICLE WEIGHT LICENSE  
 VALIDATED BY  
 STATE HIGHWAY COMMISSION  
 HELENA, MONTANA  
 No. 3000 G.V.W. UNDER  000#  
 ISSUED BY   
 OFFICIAL TITLE



This Is Your Receipt, Carry in Vehicle or Trailer at All Times

# MONTANA

## CHANGE OF WEIGHT OF VEHICLE PERMIT

VALIDATED BY  
STATE HIGHWAY COMMISSION — HELENA, MONTANA

THE UNDERSIGNED HEREBY STATES:

That on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, the weight of

Make of Vehicle or Combination \_\_\_\_\_

Truck License No. \_\_\_\_\_

Trailer License No. \_\_\_\_\_

last registered on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, at

City of \_\_\_\_\_ County of \_\_\_\_\_ State of \_\_\_\_\_

was changed from gross vehicle weight of unit ☐ or combination of ☐

UNIT		FROM	TO	by reason or reasons of the change or changes
TRUCK	<input type="checkbox"/>	,000 LBS.	,000 LBS.	
TRACTOR	<input type="checkbox"/>	,000 "	,000 "	
TRAILER	<input type="checkbox"/>	,000 "	,000 "	
SEMI-TRAILER	<input type="checkbox"/>	,000 "	,000 "	
BUS ( _____ )	NO. SEATS _____		,000 "	
Type				

Describe in Detail \_\_\_\_\_

(NOTE: If charged with overloading, state same and name arresting officers. Describe changes in body by alteration, deletion, or addition of equipment.)

The amount original fee paid was \$ \_\_\_\_\_, and the additional fee to be paid is \$ \_\_\_\_\_, Total G. V. W. fee is \$ \_\_\_\_\_

Has vehicle previously been subject to change of weight? - - - - - Yes ☐ No ☐Has trailer previously been subject to change of weight? - - - - - Yes ☐ No ☐Has bus previously changed seating capacity? - - - - - Yes ☐ No ☐

Reg. Owner \_\_\_\_\_

Signature \_\_\_\_\_

or \_\_\_\_\_

Operator \_\_\_\_\_

TRUCK	_____	_____
TRAILER	_____	_____
Co. No.	Permit No.	

Street Address \_\_\_\_\_

City of \_\_\_\_\_ State of \_\_\_\_\_

Issued By \_\_\_\_\_

Official Title \_\_\_\_\_

City of \_\_\_\_\_ County of \_\_\_\_\_

Permits must be issued in numerical order for each County. Treasurer is to issue receipt on remittance of fees by Sheriffs and Patrolmen.

One copy to State Highway Commission, Planning Survey; one to Applicant; one retained by County Treasurer.

This Is Your Receipt, Keep in Vehicle at All Times

# AFFIDAVIT OF TRANSFER FOR G. V. W. T. FEE OR LICENSE

FOR MOTOR VEHICLES ONLY—(TRAILERS & SEMI-TRAILERS NOT INCL.)

VALIDATED BY  
STATE HIGHWAY COMMISSION — HELENA, MONTANA

THE UNDERSIGNED BEING DULY SWORN SAYS:

That on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_, the motor vehicle

BEARING	LICENSE NO.	MOTOR NO.	G. V. W.	G. V. FEE PAID
TRUCK				
TRACTOR				
NEW PASSENGER				
BUS (				

Type No. Seats

last registered on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_, in the

City of \_\_\_\_\_ County of \_\_\_\_\_ State of \_\_\_\_\_

was completely destroyed by \_\_\_\_\_

Describe in Detail

\_\_\_\_\_ and that

the said vehicle was disposed of by \_\_\_\_\_

Describe Method of Disposal

The above G. V. W. fee or license shall not be paid in duplicate on the following \_\_\_\_\_

Describe Unit

bearing license No. \_\_\_\_\_ Motor No. \_\_\_\_\_ G. V. W. \_\_\_\_\_,000 lbs., and

issued on new G. V. W. decal No. \_\_\_\_\_ voiding decal No. \_\_\_\_\_ registered

Use If No Registration License Is Issued

this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_, City of \_\_\_\_\_ County of \_\_\_\_\_

NOTE: No transfer of registration fees or licenses are permitted under Chapter 219, S. L. of 1951, Sec. 8, and if a smaller vehicle is purchased there shall be no refund of the G. V. W. fees.

Signature of \_\_\_\_\_  
Owner or Operator  
Street \_\_\_\_\_  
City of \_\_\_\_\_ County of \_\_\_\_\_

Co. No. Permit No.

Transfer permits are to be issued in numerical order for each county by the treasurer, sheriff or patrolman.

Issued By \_\_\_\_\_  
Official Title \_\_\_\_\_  
City of \_\_\_\_\_ County of \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 19\_\_\_\_\_

Notary Public.

One copy to State Highway Commission, Planning Survey; one copy to the Applicant; one copy to be retained by the County Treasurer.

## MONTANA

## STATE HIGHWAY COMMISSION

## MONTHLY GROSS VEHICLE WEIGHT TAX REPORT

HIGHWAY ACCOUNT NO 138

COUNTY OF

MONTH

YEAR

## G. V. W. TRUCK &amp; TRACTOR FEES

GROSS VEHICLES WEIGHT POUNDS	AMOUNT OF FEE	NO. REG. AT FULL FEE	AMOUNT DOLLARS	NO. REG. AT 50%	AMOUNT DOLLARS	NO. FARM REG. AT 50%	AMOUNT DOLLARS	NO. SPECIAL REG. AT \$5.00	AMOUNT DOLLARS	NO. ITIN- GRANTS AT \$2.00	AMOUNT DOLLARS	NO. ITIN- GRANTS AT \$10.00	AMOUNT DOLLARS	GRAND TOTAL DOLLARS COLLECTED
UP TO 8,000	\$ 8.00													
8,001 LESS THAN 9,000	12.00													
9,001 LESS THAN 10,000	14.00													
10,001 LESS THAN 12,000	18.00													
12,001 LESS THAN 14,000	18.00													
14,001 LESS THAN 16,000	22.00													
16,001 LESS THAN 18,000	20.00													
18,001 LESS THAN 20,000	40.00													
20,001 LESS THAN 22,000	40.00													
22,001 LESS THAN 24,000	70.00													
24,001 LESS THAN 26,000	98.00													
26,001 LESS THAN 28,000	115.00													
28,001 LESS THAN 30,000	140.00													
30,001 LESS THAN 32,000	170.00													
32,001 LESS THAN 34,000	200.00													
34,001 LESS THAN 36,000	280.00													
36,001 LESS THAN 38,000	280.00													
38,001 LESS THAN 40,000	280.00													
40,001 LESS THAN 42,000	280.00													
TOTAL REG. TRUCKS (1)														

## G. V. W. TRAILER &amp; SEMI-TRAILER FEES

UP TO 8,000	4.00													
8,001 LESS THAN 9,000	9.00													
9,001 LESS THAN 10,000	10.00													
10,001 LESS THAN 12,000	18.00													
12,001 LESS THAN 14,000	18.00													
14,001 LESS THAN 16,000	18.00													
16,001 LESS THAN 18,000	26.00													
18,001 LESS THAN 20,000	20.00													
20,001 LESS THAN 22,000	27.00													
22,001 LESS THAN 24,000	38.00													
24,001 LESS THAN 26,000	71.00													
26,001 LESS THAN 28,000	98.00													
28,001 LESS THAN 30,000	100.00													
30,001 LESS THAN 32,000	187.00													
32,001 LESS THAN 34,000	150.00													
34,001 LESS THAN 36,000	176.00													
36,001 LESS THAN 38,000	192.00													
38,001 LESS THAN 40,000	217.00													
40,001 LESS THAN 42,000	240.00													
TOTAL REG. TRAILERS (2)														

EXEMPT UNITS	NO. UNITS		MISCELLANEOUS FEES		NO. REG.	AMOUNT DOLLARS
	TRUCKS OR BUSES	TRAILERS				
UNITS FOR HIRE IN 15 MILE AREA			NEW PASSENGER CARS			
SCHOOL BUSES NOT GRANTED IN CHARTER SERVICE			CHARTERED SCHOOL BUSES			
AGRICULTURAL NON-RESIDENT WORKER			COMMERCIAL BUSES			
UNITS OPERATING FROM STATES GRANTED RECIPROGITY			TOTAL MISCELLANEOUS (3)			
NUMBER LICENSES SOLD BY SHERIFF			TOTAL G.V.W. TAX FEES (LINES 1 & 2 & 3)			
NUMBER LICENSES SOLD BY PATROLMAN			AMOUNT REFUND			
NUMBER EXEMPTIONS ISSUED BY SHERIFF			AMOUNT OF ADJUSTMENT			
NUMBER EXEMPTIONS ISSUED BY PATROLMAN			NET AMOUNT G.V.W. TAX FEES AVAILABLE			
NUMBER OF G.V.W. LICENSES TRANSFERRED			NET AMOUNT TO HIGHWAY (95%)			
			NET AMOUNT TO COUNTY TREASURER (5%)			

ROTS. ORS. COPY TO EACH OF THE FOLLOWING, STATE HIGHWAY COMMISSIONER -  
PLANNING SURVEY, STATE TREASURER





MONTANA  
STATE HIGHWAY COMMISSION  
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No. 1 -- SUPPLEMENTARY GROSS VEHICLE WEIGHT TAX LAW  
DEFINITIONS AND INSTRUCTIONS

ISSUED JANUARY 1, 1952

1. FARMER, RANCHER, OR STOCKMAN FEES

A person who is engaged in farming, ranching or stock raising, irrespective of his place of domicile or residence, may obtain a license at 20% of the Gross Vehicle Fees as set forth in Schedules I and II, of Chapter 219, Session Laws of 1951, when their licensed motor vehicle units or trailers are used exclusively in the transportation of their own ranch, farm, orchard, or dairy products from point of production to market, or vice versa, or in the infrequent or seasonal transportation by one farmer for another for any purpose other than commercial hire of products of the farm.

A. When farm trucks, tractors, trailers and semi-trailers, licensed as farm units under the Gross Vehicle Weight 20% fee are hired for seasonal occupations, such as hauling logs, pulp wood, Christmas trees, not for their own use, from lands other than their own, they become subject to and must pay the 60% fee as provided in Chapter 219, Section 1, Paragraph 3.

B. When vehicles licensed as farm units are hired for hauling of materials other than those which come under the Gross Vehicle Weight 60% fee, as provided above, they become subject to and shall pay the regular fees as provided under Schedules I and II.

C. Vehicles licensed under the Gross Vehicle Weight 60% fee are not permitted to haul the finished commercial product, such as ties, or lumber, planed or unplaned. When so engaged, they become subject to and shall pay the regular fee as provided under Schedules I and II.

2. ITINERANT OPERATOR

For the purpose of administering Gross Vehicle Weight Tax the itinerant unit is one licensed in another state and not covered under reciprocity with Montana, and must pay the trip fee as set forth in Section 2, unless he elects to be licensed under Schedules I and II.

3. EXEMPT UNITS

City, County and State motor vehicle units that are issued exempt license plates will not be required to have the Gross Vehicle Weight painted on the side inasmuch as these vehicles do not pay any fees.



#### 4. REGISTRATION PURPOSES

On vehicles that are registered for registration purposes only, they must be marked on both sides as recommended with the declared Gross Vehicle Weight as they cannot exceed the maximum class under the Gross Vehicle Weight Tax Law.

#### 5. RECIPROCAL AGREEMENTS

Vehicles that are exempt under Reciprocity need not declare or mark the Gross Vehicle Weight. However, they must not exceed the statutory size and weight limits nor the maximum gross vehicle weight. In addition, vehicles exempt under reciprocity must file affidavits of exemption for each truck, trailer, bus, or any combination thereof. The applicant will be issued an exempt sticker for such vehicles. (Use G.V.W.T. Form 2-A or 2-B as required.)

- (a) For those states that do not have reciprocity on Gross Vehicle Weight Law, the Treasurer, upon payment of full fees, shall issue G.V. W. T. Form 5 or 5-A as required. The Treasurer's tax receipt will serve as an affidavit showing that fees have been paid on such units.

### NO. 2 -- SUPPLEMENTARY GROSS VEHICLE WEIGHT TAX LAW DEFINITIONS AND INSTRUCTIONS

ISSUED JANUARY 15, 1952

#### 1. ITINERANT TRIP FEES

With reference to Section 2, Chapter 219, Session Laws of 1951, concerning itinerant vehicles, the following policy will be followed:

- (a) Any itinerant vehicle or combination, 6,000 pounds or under, shall not be required to pay the itinerant Gross Vehicle Weight fee.
- (b) An itinerant combination of vehicles consisting of a truck or truck-tractor with full trailer, or truck or truck-tractor with semi-trailer will be required to pay the \$5.00 itinerant gross vehicle weight fee for each vehicle for each trip of 400 miles or less and \$10.00 on each vehicle for each trip over 400 miles provided the gross weight of the combination exceeds 6,000 pounds with the exception that the fee shall not apply to house trailers, the principal use of which is living quarters temporary or permanent.

With reference to G.V.W.T. Form No. 1 - "Montana Itinerant Single Trip Permit", when these permits are issued to cover a combination of vehicles, you will place the words "Per Vehicle" after the "Amount Fee" in the center of the form.

## 2. WELL DRILLERS

Trucks, tractors, trailers and semi-trailers if used solely for the transportation of well drillers when the same are attached to or made an integral part of a truck or trailer and is not to be removed from the same, and provided that the truck or trailer shall not be used to haul any other material, then the trucks or trailers may be issued a special \$5.00 license in lieu of the fees stated under Schedules I or II.

## 3. EXEMPT UNITS

When so registered under the Gross Vehicle Weight Tax Law must file affidavit for the unit and/or units, claiming exemption and the County officials will issue exempt sticker 2-A or 2-B as required. State, City, or County units are not required to obtain exempt stickers.

- (a) City, County or State owned vehicles will not be required to have Gross Vehicle Weight Law exempt stickers. The exempt license plate will properly designate these vehicles not registered.

## 4. INTERSTATE OPERATION

Is defined as commerce between states or transportation which originates in one State and passes into or through other States. Example -- an out-of-State operator hauling into Montana may unload at one point or several points, reload and go to some other State. No part of the reload may be destined between any Montana points.

## 5. INTRASTATE OPERATION

Is defined as commerce within a State or transportation which originates and terminates within the State. Example -- An out-of-State operator upon entering the State, unloading at one point, reloading and hauling the same load to another point within the State, will be classed as an Intrastate operator, and shall pay the license and registration fees, as well as the gross vehicle weight fee as set forth in Chapter 219, Session Laws of 1951, the same as if he were a Montana resident.

# No. 3 -- SUPPLEMENTARY GROSS VEHICLE WEIGHT TAX LAW DEFINITIONS AND INSTRUCTIONS

ISSUED JANUARY 15, 1952

## 1. TYPES OF CARRIERS

Reference is made to the truck and trailer application card MV-23, concerning common, contract, and carrier for hire. The County Treasurers will inquire as to whether the applicant is licensed under the (M.R.C. laws) Montana Railroad and Public Service Commission, and if so, it will then be stated if he is a common or contract carrier. A mark will then be placed in

the appropriate box to the right of the word 'common' or 'contract'. The box to the right of 'carrier for hire' will not be used.

No mark will be placed in any of the boxes referred to above unless the applicant is licensed by the Montana Railroad and Public Service Commission. However, all other information must be filled out on the application cards. At this same time it is well to inquire as to their interstate and intrastate rating and mark the appropriate box accordingly.

A. Common carrier is a for hire carrier who caters to the general public for business at regular rates and charges and is licensed under M. R. C.

B. Contract carrier is a for hire carrier who hauls for one, two, or a limited number of customers under contract or agreement, and licensed under M. R. C.

## 2. ATTORNEY GENERAL'S OPINION NO. 56, Volume 24, issued January 3, 1952.

A copy of which is attached hereto for County Treasurer, holds that the provisions of Chapter 85, Session Laws of 1951, do not apply to any personal property, including motor vehicles, coming into the State after the regular assessment date unless it is established that such property will be removed from the State before the next following assessment date.

Therefore, the "sales Tax" provided by Chapter 219, Session Laws of 1951 on new passenger cars is to be used from the f. o. b. price lists as submitted by this Department. However, the County Treasurer should obtain clearance from the County Assessor to the effect the car is not taxable under Chapter 85 Session Laws of 1951, before imposing the sales tax.

## 3. HOUSE TRAILERS

Owned by farmers and used upon the highways for any purpose such as vacation trips or travel, must pay the regular gross vehicle weight fee and not the 20% fee as set forth in this section of the law.

## 4. SALE OF LICENSES

For those cases where suitable arrangement cannot be made for the Sheriff and for Patrolmen to sell licenses during the time the Treasurers' Offices are closed, we have prepared a G.V.W. Travel Permit Form which is in the hands of the printers and will shortly be available to such personnel, allowing the applicant to travel to the nearest county seat to obtain proper license. These permits are to be issued sparingly and with reserved judgment in permitting excessive travel. They are particularly for those vehicles operating at night or on Sundays and holidays.

## 5. STOP SIGNS

Stop signs are soon going to be posted at all main highway entrances into the State to inform truckers regarding the Gross Vehicle Weight Tax Law, and it is believed that licensing of out of state units will be speeded up.

## 6. REVISED TRUCK CHART

Revised copies of Truck Table on page 15 of the Gross Vehicle Weight Tax Law and Instructions are to be pasted over the original page 15. You will note that under "TWO AXLE TRUCKS OR TRACTORS" we have shown 28,000 pounds as the recommended gross vehicle weight for tax purposes instead of that previously used. This is for the reason that we believe the greatest practical gross vehicle weight for a two axle truck or tractor is only 28,000 pounds. This allows the statutory limit of 18,000 pounds on the rear axle and a maximum of 10,000 pounds on the front axle. The total weight on the front axle will very seldom exceed 10,000 pounds. If an applicant believes that he carries a greater weight on the front axle than 10,000 pounds, he is not to be prohibited from licensing his vehicle for a gross vehicle weight of over 28,000 pounds.









CHAPTER 219

THIRTY-SECOND LEGISLATIVE ASSEMBLY -- 1951

AN ACT TO PROVIDE FOR A FEE ON TRUCKS, TRAILERS, SEMI-TRAILERS AND BUSES OPERATING OVER AND UPON THE HIGHWAYS OF THE STATE OF MONTANA AND ON NEW PASSENGER MOTOR VEHICLES ON WHICH NO PROPERTY TAX HAS BEEN PAID AND FOR WHICH THE PURCHASER THEREOF SEEKS TO HAVE LICENSED IN THE STATE OF MONTANA; PROVIDING FOR THE RATE OF SUCH TAX; PROVIDING FOR THE COLLECTION THEREOF BY THE COUNTY TREASURERS OF THE RESPECTIVE COUNTIES IN THE STATE OF MONTANA; PROVIDING FOR THE DEPOSIT OF 95% OF THE PROCEEDS OF SAID TAX IN THE STATE HIGHWAY GENERAL FUND IN THE STATE TREASURY; PROVIDING FOR BLANKS TO BE PROVIDED TO THE COUNTY TREASURERS BY THE MONTANA HIGHWAY COMMISSION; PROVIDING FOR RECIPROCITY AS PROVIDED IN SECTION 53-129, REVISED CODES OF MONTANA, 1947; PROVIDING FOR EXCEPTIONS FOR MOTOR VEHICLES OPERATED FOR HIRE EXCLUSIVELY WITHIN LIMITS OF INCORPORATED CITIES OR TOWNS OR WITHIN FIFTEEN MILES OF SUCH LIMITS; PROVIDING FOR THE RETENTION OF 5% OF SAID TAX BY THE SAID COUNTY TREASURERS; PROVIDING FOR PERMANENT MARKING OF GROSS WEIGHTS ON TRUCKS, TRAILERS, SEMI-TRAILERS, BUSES, LOGGING TRUCKS AND TRAILERS, STOCK HAULING TRUCKS AND TRAILERS, LOW BOY TRAILERS AND FARM VEHICLES; PROVIDING FOR THE ENFORCEMENT OF THE ACT AND PENALTIES FOR THE VIOLATION THEREOF; PROVIDING FOR THE EFFECTIVE DATE OF THE ACT, AND REPEALING ALL ACTS AND PARTS OF ACTS IN CONFLICT HEREWITH.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF THE STATE OF MONTANA.

Section 1. In addition to other fees for the licensing of vehicles, there shall be paid and collected annually for each motor truck and truck tractor, based upon the maximum gross loaded weight thereof as set by the licensee in his application, the following fees:

SCHEDULE I:

Up to 6,000 lbs.	\$ 6.00
6,001 lbs. or more, and less than 8,000 lbs.	12.00
8,001 lbs. or more, and less than 10,000 lbs.	14.00
10,001 lbs. or more, and less than 12,000 lbs.	16.00
12,001 lbs. or more, and less than 14,000 lbs.	18.00
14,001 lbs. or more, and less than 16,000 lbs.	22.00
16,001 lbs. or more, and less than 18,000 lbs.	30.00
18,001 lbs. or more, and less than 20,000 lbs.	40.00
20,001 lbs. or more, and less than 22,000 lbs.	50.00
22,001 lbs. or more, and less than 24,000 lbs.	75.00
24,001 lbs. or more, and less than 26,000 lbs.	95.00
26,001 lbs. or more, and less than 28,000 lbs.	115.00
28,001 lbs. or more, and less than 30,000 lbs.	140.00
30,001 lbs. or more, and less than 32,000 lbs.	170.00
32,001 lbs. or more, and less than 34,000 lbs.	200.00
34,001 lbs. or more, and less than 36,000 lbs.	230.00
36,001 lbs. or more, and less than 38,000 lbs.	260.00
38,001 lbs. or more, and less than 40,000 lbs.	290.00
40,001 lbs. or more, and less than 42,000 lbs.	320.00

In addition to other fees for the licensing of vehicles, there shall be paid and collected annually for each trailer and semi-trailer, based upon the maxi-

mum gross loaded weight described above, and as set by the licensee in his application except as otherwise provided in this Act the following fee:

SCHEDULE II:

Up to 6,000 lbs.	\$ 4.50
6,001 lbs. or more, and less than 8,000 lbs.	9.00
8,001 lbs. or more, and less than 10,000 lbs.	10.50
10,001 lbs. or more, and less than 12,000 lbs.	12.00
12,001 lbs. or more, and less than 14,000 lbs.	13.50
14,001 lbs. or more, and less than 16,000 lbs.	16.50
16,001 lbs. or more, and less than 18,000 lbs.	22.50
18,001 lbs. or more, and less than 20,000 lbs.	30.00
20,001 lbs. or more, and less than 22,000 lbs.	37.50
22,001 lbs. or more, and less than 24,000 lbs.	56.25
24,001 lbs. or more, and less than 26,000 lbs.	71.25
26,001 lbs. or more, and less than 28,000 lbs.	86.25
28,001 lbs. or more, and less than 30,000 lbs.	105.00
30,001 lbs. or more, and less than 32,000 lbs.	127.50
32,001 lbs. or more, and less than 34,000 lbs.	150.00
34,001 lbs. or more, and less than 36,000 lbs.	172.50
36,001 lbs. or more, and less than 38,000 lbs.	195.00
38,001 lbs. or more, and less than 40,000 lbs.	217.50
40,001 lbs. or more, and less than 42,000 lbs.	240.00

Provided, that in lieu of the additional fee provided in this section there shall be collected a fee of five dollars (\$5.00) on any motor truck, truck tractor, trailer or semi-trailer used only for the purpose of transporting any air compressor, rock crusher, conveyor, hoist, wrecker, donkey engine, cook



house, tool house or bunk house attached to or made a part of such motor truck, trailer or semi-trailer.

Provided further, on motor trucks, trailers and semi-trailers, owned and operated by ranchers or farmers in the transportation of their own ranch, farm, orchard, or dairy products from point of production to market, or of supplies, commodities, or equipment to be used on the ranch, farm, orchard, or dairy, or in the infrequent or seasonal transportation by one farmer for another for any purpose other than commercial hire of products of the farm, orchard or dairy, or of supplies or commodities to be used on the farm, orchard or dairy, except motor trucks owned and operated by cooperative associations or cooperative marketing associations, shall be paid and collected annually a fee equal to twenty percent (20%) of the fees provided in Schedule I and Schedule II above. The terms "trailers and semi-trailers" as used herein shall not include farm wagons.

Provided further, that on motor trucks, trailers and semi-trailers used exclusively in hauling logs, pole trailers, and motor trucks, trailers and semi-trailers hauling livestock there shall be paid and collected annually a fee equal to sixty percent (60%) of the fees provided in Schedule I and Schedule II above; provided further, that on "low boy trailers" there shall be paid and collected annually a fee equal to sixty percent (60%) of the fees provided in Schedule I and Schedule II above; provided further, that on tractors permanently attached to "low boy trailers" there shall be paid and collected annually a fee equal to sixty percent (60%) of the fees provided in Schedule I and Schedule II above.

Provided further, that there shall be paid and collected annually for each bus or auto stage with the exception of school busses the sum of seven dollars (\$7.00) per seat exclusive of the first seven seats and the operator, for the

maximum adult seating capacity thereof; provided further, that motor vehicles which are regularly used to haul freight and passengers shall be taxed upon the basis of the gross weight schedule herein-above established; provided further, that school busses shall not be exempt if they enter charter service.

Section 2. In addition to other fees for the licensing of vehicles, there shall be collected for each motor truck, trailer and semi-trailer licensed for that year in another jurisdiction and operated upon an itinerant basis in this state upon each entrance into the state of Montana, based upon the application of the licensee, a fee to be computed as follows:

Five dollars (\$5.00) for each trip for the first four hundred (400) miles or less, ten dollars, (\$10.00) for each trip over four hundred (400) miles, on any vehicle or combination of vehicles of over six thousand (6,000) pounds gross weight; provided, however, such fees shall not apply to any trailer the principal use of which is living quarters, temporary or permanent.

Section 3. That in consideration of the right to use the highways of the State of Montana, and from and after January 1, 1952, there shall be imposed upon all new passenger motor vehicles for which a license is sought, and which have not been otherwise assessed and not subject to assessment and taxation in Montana, a Motor Vehicle Sales Tax, as follows:

One and one-half percent ( $1\frac{1}{2}\%$ ) of the F. O. B. factory list price of the automobile, during the first quarter of the year; one and one-eighth percent ( $1\frac{1}{8}\%$ ) of said list price during the second quarter of the year, and three fourths ( $\frac{3}{4}$ ) of one percent (1%) during the third quarter of the year, and three-eighths ( $\frac{3}{8}$ ) of one percent (1%) during the fourth quarter of the year, this assessment to be made when the owner applies for his original Montana license through his county treasurer. The proceeds from this tax should be re-

mitted to the State Treasurer every thirty (30) days for credit of the State Highway Fund.

Section 4. Residents of the State of Montana who own trucks, trailers or semi-trailers, busses or new passenger automobiles and operate the same upon the highways of the State of Montana shall at the time they make application for their Montana license as provided for in Section 53-114, Revised Codes of Montana, 1947, pay the fees herein prescribed, provided that said resident who makes application for a license after the 1st day of July of any year shall pay one-half (1/2) of the fees provided for herein.

Section 5. Non-resident trucks, trailers and semi-trailers shall immediately upon their arrival in the State of Montana contact the nearest State Highway Patrol or the County Sheriff or the County Treasurer's Office and secure the license and pay the fees as in this Act prescribed; provided that all fees collected shall immediately be remitted to the County Treasurer.

Section 6. It shall be the duty of the Montana State Highway Commission to furnish all County Treasurers with the following:

1. Blank application forms and affidavit forms outlining and providing for the information needed in each classification of registration required.
2. Registration, license or certificates in such form as is determined most suitable by the Montana Highway Commission.
3. Such other forms, stickers, certificates or blanks as in the opinion of the Montana Highway Commission are deemed necessary to carry out the provisions of this Act.

Section 7. Each County Treasurer in the State of Montana at the time of application to pay the fees under this Act shall retain five percent (5%) of the fees so collected for the cost of administering this Act and the remaining ninety-

five percent (95%) shall be remitted monthly to the State Treasurer of the State of Montana for deposit in the State Highway General Fund on forms to be furnished the County Treasurers by the State Highway Commission of the State of Montana.

Section 8. The fees for every truck, trailer or semi-trailer, bus, or automobile registered under this Act shall expire on December 31st of each year. The certificate, registration or license issued hereunder shall be valid only for the period for which issued, and is not transferable to another truck, trailer or semi-trailer, bus, or automobile but is transferable upon the transfer of title or interest of the legal owner of the truck, trailer or semi-trailer, bus or automobile; provided that if a motor vehicle is destroyed from any cause the fee hereunder may be transferred to a replacement vehicle upon such proof as may be required by the State Highway Commission except that if a smaller vehicle is purchased there shall be no refund.

Section 9. Any owner or operator of a truck, trailer or semi-trailer, bus, or automobile who violates any provision of this Act shall upon conviction thereof be deemed guilty of a misdemeanor and punished by a fine of not more than three hundred dollars (\$300.00) or by a sentence of not more than sixty (60) days in the county jail or both. Whenever the gross laden weight of any truck, trailer, or semi-trailer operated upon highways in the State exceeds the gross maximum weight marked upon such vehicle pursuant to Section 14 hereof, the operator thereof shall be required to forthwith unload all cargo in excess of the gross maximum weight for which such vehicle is taxed; and such excess cargo shall not be reloaded until payment shall have been made to the nearest County Treasurer of the amount of the deficiency in the fee provided for in Section 1 hereof, based upon the gross weight of such vehicle immediately before



the unloading of such excess cargo, provided it does not exceed the legal axle weight.

Section 10. It shall be the duty of the Montana State Highway Patrol to enforce the provisions of this Act and each member thereof is hereby instructed to make examinations and inspection of trucks, trailers, and semi-trailers, busses or automobiles operating upon the highways in this State, to ascertain whether or not the provisions of this law have been complied with.

Section 11. Reciprocity shall be granted, notwithstanding anything to the contrary herein, in accordance with Section 53-129, Revised Codes of Montana, 1947, and amendments thereto.

Section 12. Motor vehicles operating exclusively for transportation of persons for hire within the limits of incorporated cities or towns and within fifteen (15) miles from such limits shall be exempt from the provisions of this Act; provided that motor vehicles brought or driven into Montana by any non-resident migratory bona fide agricultural worker temporarily employed in agricultural work in this State where said motor vehicles are used exclusively for transportation of agricultural workers shall likewise be exempt from the provisions of this Act.

Section 13. The fees provided in this Act are in consideration of the right to use the highways of the State of Montana, and this Act shall be in full force and effect from and after the first day of January, 1952.

Section 14. Each truck, trailer, semi-trailer or bus shall have permanently marked in clearly visible letters and numbers at least two inches in height on either side of said vehicle, the maximum gross weight or seating capacity for which said vehicle is taxed under this Act. Any such vehicle registered and taxed as a farm, logging or livestock vehicle shall have in addition thereto,



and equally visible, the words "Farm Vehicle", "Logging Vehicle", or "Live-stock Vehicle".

Section 15. Municipalities shall not levy, assess, collect or charge any additional tax other than herein prescribed upon intrastate or interstate carriers of persons or property for hire whether such carriers operate between municipalities or through a municipality and other municipalities. No intrastate or interstate carrier shall be exempt hereby from paying a parking, curb, or ad valorem property tax levied by any municipality.

Section 16. If any clause, sentence, section, paragraph or portion of this Act shall, for any reason, be adjudged by any court of competent jurisdiction to be invalid or inoperative, such judgment shall not affect, impair, or invalidate the remainder of this Act, but shall be confined in its operation to the clause, sentence, section, paragraph or portion directly adjudged to be invalid or inoperative.

Section 17. This Act shall be in full force and effect from and after the first day of January, 1952.

Section 18. All Acts and parts of Acts in conflict herewith are hereby repealed.











